



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9674]

RIN 1545-BM07

Guidelines for the Streamlined Process of Applying for Recognition of Section 501(c)(3) Status; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9674) that were published in the **Federal Register** on Wednesday, July 2, 2014 (79 FR 37630). The final and temporary regulations provide guidance to eligible organizations seeking recognition of tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable July 2, 2014.

FOR FURTHER INFORMATION CONTACT: James R. Martin and Robin Ehrenberg, at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9674) that are the subject of this correction are under section 501(c)(3) of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulation (TD 9674) contains an error and is in need of clarification.

Correction of Publication

In FR Doc. 2014-15623 appearing on page 37630 in the Federal Register of Wednesday, July 2, 2014, the following correction is made:

§ 1.508-1T [Corrected]

On page 37632, the amendatory instruction reading “Par. 7. Section 1.508-1T is revised to read as follows: ” is corrected to read “Par. 7. Section 1.508-1T is added to read as follows:”.

Martin V. Franks
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